BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.08.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.22466 of 2025
and
W.M.P.(MD) No.17551 of 2025

M/s.Hello Fashion World,
Rep. by its Proprietor Dilak Devadoss,
33AIVPD0030E1ZV
139, Rishi and Rishi Complex,
Jai Nagar, Thiruverumbur,
Tiruchirappalli. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tiruverumbur Assessment Circle,
Tiruchirappalli. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN 33AIVPD0030E1ZV in Form DRC 07 in Ref.No.ZD331223286075K dated 30.12.2023 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

In this Writ Petition, the petitioner has challenged the impugned assessment order dated 30.12.2023 passed by the respondent in GSTIN 33AIVPD0030E1ZV, in Form GST DRC-07 bearing Reference No. ZD331223286075K, for the assessment year 2017-2018.

2. It is submitted by the learned counsel for the petitioner that almost 99% of the disputed tax has already been recovered. It is further the case of the petitioner that although the petitioner had filed a reply to the Show Cause Notice in Form GST DRC-01 dated 05.10.2023 on 16.10.2023 in Form GST DRC-06, the same has not been considered and therefore, the petitioner has suffered the impugned assessment order.

3. The only reason forthcoming from the petitioner for not filing an appeal under Section 107 of the respective GST enactments against the impugned assessment order nor for filing a rectification application under Section 161 of the respective GST enactments is that the petitioner is a small proprietary concern engaged in trading activities and had entrusted the matter to a chartered accountant, who has not informed the petitioner about the impugned order earlier.

4. On the other hand, the learned Additional Government Pleader for the respondent submits that the petitioner has forfeited its rights and therefore, this Writ Petition is liable to be dismissed on account of glitches in terms of the decision of the Hon'ble Supreme Court in ***Assistant Commissioner (CT), LTU, Kakinada and others v. Glaxo Smith Kline Consumer Health Care Limited***, 2020 SCC OnLine SC 44. It is further submitted that no further appeal can be filed in view of the decision of the Hon'ble Supreme Court in ***M/s.Singh Enterprises v. Commissioner of Central Excise, Jamshedpur and others***, (2008) 3 SCC 70.

5. Having considered the submissions of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and considering the fact that 99% of the disputed tax has already been recovered from the petitioner, the impugned order is quashed and the matter is remitted back to the respondent to pass a fresh order on merits, within a period of three months from the date of receipt of a copy of this order. The petitioner shall be heard before passing such an order.

6. In the result, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

18.08.2025
(1/2)

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Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
Speaking Order / Non-Speaking Order

To

The Deputy State Tax Officer-1,
Tiruverumbur Assessment Circle,
Tiruchirappalli.

C.SARAVANAN, J.

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W.P.(MD) No.22466 of 2025

18.08.2025

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